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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ ITA 293/2025

COMMISSIONER OF INCOME TAX, (TDS), DELHI-1, NEW  
DELHI .....Appellant

Through: Mr Sunil Aggarwal, SSC, Ms Priya  
Sarkar, Mr Viplav Acharya, JSCs and  
Mr Utkarsh Tiwari, Advocate.

versus

IREO HOSPITALITY COMPANY PVT. LTD.

.....Respondent

Through: Mr. Ruchesh Sinha, Ms. Monalisa  
Maity, Advs.

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+ ITA 294/2025

COMMISSIONER OF INCOME TAX TDS 1 DELHI

.....Appellant

Through: Mr Sunil Aggarwal, SSC, Ms Priya  
Sarkar, Mr Viplav Acharya, JSCs and  
Mr Utkarsh Tiwari, Advocate.

versus

IREO WATERFRONT PRIVATE LTD

.....Respondent

Through: Mr. Ruchesh Sinha, Ms. Monalisa  
Maity, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE V. KAMESWAR RAO**

**HON'BLE MR. JUSTICE VINOD KUMAR**

**ORDER**

% **12.08.2025**

**CM APPL. 49274/2025 and CM APPL. 49277/2025**

1. Exemptions allowed, subject to all just exceptions.
2. The applications are disposed of.



**CM APPL. 49275/2025 and CM APPL. 49276/2025**

3. For the reasons stated in the applications, the delay in filing of the appeals is condoned.
4. The applications stand disposed of.

**ITA 293/2025 and ITA 294/2025**

5. Issue notice. Mr. Ruchesh Sinha accepts the notice for respondent.
6. Renotify on 08.01.2025.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**AUGUST 12, 2025**

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